

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 448 be amended to read as follows:

- 1 Page 13, between lines 38 and 39, begin a new paragraph and insert:
2 "SECTION 13. IC 36-7-31.3-9, AS AMENDED BY P.L.214-2005,
3 SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 UPON PASSAGE]: Sec. 9. (a) A tax area must be initially established
5 by resolution:
6 ~~(1) except as provided in subdivision (2) before July 1, 1999; or~~
7 ~~(2) (1) before January 1, 2005, in the case of:~~
8 ~~(A) a second class city; or~~
9 ~~(B) the city of Marion;~~
10 **(2) before January 1, 2010, in the case of the city of Westfield;**
11 **or**
12 **(3) before July 1, 1999, if subdivisions (1) and (2) do not**
13 **apply;**
14 according to the procedures set forth for the establishment of an
15 economic development area under IC 36-7-14. Before ~~May 15, 2005,~~
16 **January 1, 2010,** a tax area may be changed or the terms governing the
17 tax area revised in the same manner as the establishment of the initial
18 tax area. After ~~May 14, 2005,~~ **December 31, 2009,** a tax area may not
19 be changed and the terms governing a tax area may not be revised.
20 Only one (1) tax area may be created in each county.
21 (b) In establishing the tax area, the designating body must make the
22 following findings instead of the findings required for the
23 establishment of economic development areas:
24 (1) Except for a tax area in: ~~a city having a population of:~~

(A) **a city having a population of** more than one hundred fifty thousand (150,000) but less than five hundred thousand (500,000); ~~or~~

(B) **a city having a population of** more than ninety thousand (90,000) but less than one hundred five thousand (105,000); **or**

(C) **the city of Westfield;**

there is a capital improvement that will be undertaken or has been undertaken in the tax area for a facility that is used by a professional sports franchise for practice or competitive sporting events. A tax area to which this subdivision applies may also include a capital improvement that will be undertaken or has been undertaken in the tax area for a facility that is used for any purpose specified in section 8(a)(2) of this chapter.

(2) For a tax area in a city having a population of more than one hundred fifty thousand (150,000) but less than five hundred thousand (500,000), there is a capital improvement that will be undertaken or has been undertaken in the tax area for a facility that is used for any purpose specified in section 8(a) of this chapter.

(3) For a tax area in a city having a population of more than ninety thousand (90,000) but less than one hundred five thousand (105,000), there is a capital improvement that will be undertaken or has been undertaken in the tax area for a facility that is used for any purpose specified in section 8(a)(2) of this chapter.

(4) The capital improvement that will be undertaken or that has been undertaken in the tax area will benefit the public health and welfare and will be of public utility and benefit.

(5) The capital improvement that will be undertaken or that has been undertaken in the tax area will protect or increase state and local tax bases and tax revenues.

(c) The tax area established under this chapter is a special taxing district authorized by the general assembly to enable the designating body to provide special benefits to taxpayers in the tax area by promoting economic development that is of public use and benefit.

SECTION 14. IC 36-7-31.3-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) A tax area must be established by resolution. A resolution establishing a tax area must provide for the allocation of covered taxes attributable to a taxable event or covered taxes earned in the tax area to the professional sports and convention development area fund established for the city or county. The allocation provision must apply to the entire tax area. ~~The~~ **A resolution adopted before May 15, 2005,** must provide the tax area terminates not later than December 31, 2027. **A resolution adopted after May 14, 2005, and before January 1, 2010, must provide that the tax area terminates not later than December 31, 2040.**

(b) In addition to subsection (a), all of the salary, wages, bonuses, and other compensation that are:

- (1) paid during a taxable year to a professional athlete for professional athletic services;
- (2) taxable in Indiana; and
- (3) earned in the tax area;

shall be allocated to the tax area if the professional athlete is a member of a team that plays the majority of the professional athletic events that the team plays in Indiana in the tax area.

(c) The total amount of state revenue captured by ~~the~~ a tax area **established before May 15, 2005**, may not exceed five dollars (\$5) per resident of the city or county per year for twenty (20) consecutive years.

(d) The total amount of state revenue captured by a tax area established after May 14, 2005, and before January 1, 2010, may not exceed fifty percent (50%) of the state revenue generated in the tax area for each state fiscal year ending after the date on which the tax area is established and before the date on which the tax area terminates.

~~(d)~~ (e) The resolution establishing the tax area must designate the facility or proposed facility and the facility site for which the tax area is established.

~~(e)~~ (f) The department may adopt rules under IC 4-22-2 and guidelines to govern the allocation of covered taxes to a tax area.

SECTION 15. IC 36-7-31.3-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 19. The resolution establishing the tax area must designate the use of the funds. The funds are to be used only for the following:

(1) Except in a tax area in: ~~a city having a population of:~~

(A) **a city having a population of** more than one hundred fifty thousand (150,000) but less than five hundred thousand (500,000); ~~or~~

(B) **a city having a population of** more than ninety thousand (90,000) but less than one hundred five thousand (105,000); **or**

(C) **the city of Westfield;**

a capital improvement that will construct or equip a facility owned by the city, the county, a school corporation, or a board under IC 36-9-13, IC 36-10-8, IC 36-10-10, or IC 36-10-11 and used by a professional sports franchise for practice or competitive sporting events. In a tax area to which this subdivision applies, funds may also be used for a capital improvement that will construct or equip a facility owned by the city, the county, or a board under IC 36-9-13, IC 36-10-8, IC 36-10-10, or IC 36-10-11 and used for any purpose specified in section 8(a)(2) of this chapter.

(2) In a city having a population of more than one hundred fifty

thousand (150,000) but less than five hundred thousand (500,000), a capital improvement that will construct or equip a facility owned by the city, the county, a school corporation, or a board under IC 36-9-13, IC 36-10-8, IC 36-10-10, or IC 36-10-11 and used for any purpose specified in section 8(a) of this chapter.

(3) In a city having a population of more than ninety thousand (90,000) but less than one hundred five thousand (105,000), a capital improvement that will construct or equip a facility owned by the city, the county, or a board under IC 36-9-13, IC 36-10-8, IC 36-10-10, or IC 36-10-11 and used for any purpose specified in section 8(a)(1) or 8(a)(2) of this chapter.

(4) The financing or refinancing of a capital improvement described in subdivision (1), (2), or (3) or the payment of lease payments for a capital improvement described in subdivision (1), (2), or (3).

SECTION 16. IC 36-7-31.3-20.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 20.5. The city of Westfield faces unique challenges in promoting economic development and fiscal sustainability for the following reasons:**

(1) The city of Westfield has an abundance of residential assessed value and, consequently, an acute need to diversify the city's tax base by seeking investment in nonresidential assessed value.

(2) The city of Westfield is located on:

(A) U.S. Highway 31; and

(B) the northern edge of the Indianapolis SMSA.

(3) The city of Westfield desires to promote economic development through tourism focused on family oriented sports and recreational activities.

(4) Two-thirds (2/3) of the population of the United States resides within reasonable proximity of the city of Westfield.

SECTION 17. IC 36-7-31.3-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 21. This chapter expires December 31, ~~2027~~ 2041.**"

Renumber all SECTIONS consecutively.

(Reference is to ESB 448 as printed April 10, 2009.)

Representative Torr